IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 23RD AUGUST 2007 / 1ST BHADRA 1929

RP.No. 425 of 2007()

AGAINST THE JUDGEMENT/ORDER IN STRV.187/2004
.....

REVIEW PETITIONER/REVISION PETITIONER

K.P.SARADHA, M/S.SARADHA STONE CRUSHER,
CHENDYAD, KANNUR DISTRICT.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

STATE OF KERALA REPRESENTED BY THE
CHIEF SECRETARY TO GOVERNMENT,
SECRERIAT,THIRUVANANTHAPURAM.

BY G.P. SRI.SREEKRISHNA

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 23/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

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R.P. No.425 of 2007 in
S.T.Rev. No.187 of 2004

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Dated this the 23rd day of August, 2007.

ORDER

Ramachandran Nair, J.

Review Petition is filed on two grounds. The first ground raised is that the Notification referred to in the judgment is incorrect. However, on verification, we find the Notification referred to in the judgment is the right one because we have referred to the definition of the term "manufacture" defined in the said Notification. Of course, the notification referred to in the R.P. also contains definition of manufacture. In any case since the definitions are same, there is no scope for review of judgment on this ground.

2. So far as waiver of interest is concerned, counsel submitted that petitioner has made payment by 20.11.2006, whereas the last date provided for payment to avail interest incentive was 30.10.2006. We do not think the petitioner should be declined the rebate of interest on the ground of delay in payment by 20 days, more so when the copy of judgment was received by the petitioner after the last date provided in the judgment for payment. In

the circumstances, Review Petition is disposed of directing the Assessing Officer and the Government to grant rebate of interest, if petitioner has made payment of tax and interest for 1998-99 by 20.11.2006. If full interest is paid, 40% should be adjusted for other years' liability or refunded to the petitioner within one month from the date of production of copy of this order.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms